

EXHIBIT 15



ROPES & GRAY LLP
PRUDENTIAL TOWER
800 BOYLSTON STREET
BOSTON, MA 02199-3600
WWW.ROPESGRAY.COM

May 10, 2019

Andrew J. O'Connor
T +1 617 235 4650
andrew.o'connor@ropesgray.com

BY E-MAIL

Dean Kawamoto
Keller Rohrbach LLP
1201 Third Avenue, Suite 3200
Seattle, Washington 98101
dkawamoto@kellerrohrbach.com

Mark Chalos
Lieff, Cabraser, Heimann & Bernstein
222 2nd Ave. South, Ste 1640
Nashville, TN 37201
mchalos@lchb.com

Re: *In Re National Prescription Opioid Litigation*; Case No. 17-md-2804
Mallinckrodt plc Production Cover Letter & Jurisdictional Discovery Update

Dear Mr. Kawamoto and Mr. Chalos:

We write on behalf of Mallinckrodt plc regarding production volume MNK_PLCv003 and to provide an update on the jurisdictional discovery served on Mallinckrodt plc.

Production Volume MNK_PLCv003

A zip file labeled MNK_PLCv003 containing documents bearing Bates numbers MNK_PLC0000002556 - MNK_PLC0000002559 has been uploaded to Ricoh's secure FTP. The password for the zip file will be provided under separate cover.

MNK_PLCv003 contains Mallinckrodt plc's general ledger pursuant to Plaintiffs' and Mallinckrodt plc's agreement on the scope of jurisdictional discovery, memorialized in the Joint Letter to Special Master Cohen, submitted on March 29, 2019, and pursuant to Special Master Cohen's April 3, 2019 Ruling Regarding Jurisdictional Discovery.

As you know, Mallinckrodt plc disputes that it is subject to personal jurisdiction in connection with the above-captioned cases and by making this production does not waive any right or argument with respect to personal jurisdiction in this or any other matter.

Mallinckrodt plc considers the documents that have been stamped "Confidential – Subject to Protective Order" or "Highly Confidential – Subject to Protective Order," as well as the information contained in this letter, to be Confidential and/or Highly Confidential and subject to the Protective Order entered by the Court on May 15, 2018 (Docket No. 441).

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Neither this letter nor the associated document production is intended to waive any applicable privilege or other legal basis under which information may not be subject to production. In producing this information, Mallinckrodt plc has taken reasonable steps to prevent the disclosure of privileged materials. If any of the information included in this letter and/or the production constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent. By the production of this information, Mallinckrodt plc does not intend to waive and has not waived the attorney client privilege, work product protections, or any other protections.

In the event that it becomes apparent that we have produced any privileged information, please immediately refrain from examining the information and promptly notify us in writing, consistent with your obligations in the Protective Order. Thank you for your courtesy in this regard.

Jurisdictional Discovery Update

As memorialized in the Joint Letter to Special Master Cohen submitted on March 29, 2019, and pursuant to Special Master Cohen's April 3, 2019 Ruling Regarding Jurisdictional Discovery, Mallinckrodt plc agreed to summarize "travel by Mallinckrodt plc officers, directors, or employees to the state of Ohio for business purposes related to any Mallinckrodt entity." We have conducted a diligent search of Mallinckrodt plc's historical travel records, and we have confirmed that Mallinckrodt plc does not have record of a director, officer, or employee of Mallinckrodt plc traveling to Ohio for business purposes related to any Mallinckrodt entity.

As we have stated, discovery conducted in response to Plaintiffs' requests and production of documents does not confer personal jurisdiction over Mallinckrodt plc, by consent or any other agreement. Mallinckrodt plc has no office, property, employees, or registered agent in Ohio and does not and cannot transact or solicit any business in Ohio. At no time has Mallinckrodt plc marketed, sold, manufactured, or distributed prescription opioids in Ohio, the United States, or anywhere else, nor has it ever been registered with the United States Drug Enforcement Administration to manufacture or sell prescription opioids in the United States. Further, Mallinckrodt plc's business practices outside of the United States are not relevant to the claims and defenses in this litigation. For these and other reasons, Mallinckrodt plc is not subject to personal jurisdiction in these actions and has filed a motion to dismiss for lack of personal jurisdiction, which is currently pending before the Court.

We reserve all rights to supplement the document production, including as discussed during meet and confers with Plaintiffs' counsel.

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Sincerely,

/s/ Andrew J. O'Connor

Andrew J. O'Connor

Appearing specially on behalf of Mallinckrodt plc